

U. S. Department of Justice Office of the United States Trustee Districts of Maine, Massachusetts, New Hampshire and Rhode Island

INSTRUCTIONS FOR PREPARATION OF DEBTOR'S CHAPTER 11 MONTHLY OPERATING REPORT FOR BUSINESS

Debtors-in-Possession and Trustees must file with the United States Trustee operating reports reflecting the activities of the debtor's business each month. These are to be submitted by the 14th of the month following the reporting period. The following additional comments are provided to assist in the preparation of the forms provided by the United States Trustee.

- DEBTOR'S QUESTIONNAIRE (page 2). You must submit this information each month even if there have been no changes from the prior periods. All items must be answered. Any which do not apply should be answered "none" or "N/A." If a new insurance policy is issued, coverage is changed, or there is any other change in insurance coverage, a copy of the new certificate of insurance must be attached.
- SCHEDULE OF RECEIPTS AND DISBURSEMENTS (page 3)
 - All operating and plan disbursements must be recorded on this schedule.
 - Disbursements on this schedule are used to determine the quarterly fees due the U.S. Trustee.
 - You must report each open account, including savings accounts and negotiable instruments.
 - The amounts on the check disbursements detail must agree with the amounts for Total
 - Itemize all checks written or wire transfers on each account.
 - Debtors using computerized systems may submit computer-generated registers.
- STATEMENT OF OPERATIONS (page 4). With the prior written authorization of the United States Trustee, a Debtor may be excused from submitting the income statement. Debtors using computerized systems may submit a computer-generated income statement.
- BALANCE SHEET (page 5). With the prior authorization of the United States Trustee, a Debtor may not be required to complete the balance sheet. Debtors using computerized systems may submit a computer-generated balance sheet for the current month.

Failure to submit Monthly Operating Reports will seriously jeopardize your case, and may result in the dismissal or conversion of your case to a Chapter 7. If you have any questions regarding these reports which your attorney cannot answer, your attorney should contact the attorney or bankruptcy analyst in the United States Trustee's office who is assigned to your case.

1/1/15

MONTHLY OPERATING REPORT Complete and submit within 14 days after end of month

REQUIRED DOCUMENTS	Form No.	Document Attached
Debtor's Questionnaire	Page 2	
Schedule of Cash Receipts and Disbursements	Page 3	
Copies of Debtor's Bank Reconciliations		
Copies of Debtor's Bank Statements		
Copies of Cash Disbursements Journals		
Statement of Operations	Page 4	
Balance Sheet	Page 5	
Schedule of Post-Petition Liabilities	Page 6	
Copies of IRS Form 6123 or payment receipt		
Copies of tax returns filed during reporting period		
Detailed listing of aged accounts payables		
Accounts Receivable Reconciliation and Aging	Page 7	
Supporting Schedule and Disclosures	Page 8	

are true and correct to the best of my knowledge and belief.				
Signature of Authorized Individual*	Date			
Printed Name of Authorized Individual	Title of Authorized Individual			

^{*}Authorized individual must be an officer, director or shareholder if the debtor is a corporation; a partner if debtor is a partnership; a manager or member if debtor is a limited liability company.

	Case No.	
Debtor	Reporting Period	

DEBTOR QUESTIONNAIRE

Must be completed each month	Yes	No
1. Have any assets been sold or transferred outside the normal course of		
business this reporting period? If yes, provide an explanation below.		
2. Have any funds been disbursed from any account other than a debtor-in-		
possession account this reporting period? If yes, provide an explanation below.		
3. Have any payments been made on pre-petition debt, other than payments in		
the normal course to secured creditors or lessors? If yes, attach listing		
including date of payment, amount, and name of payee. 4. Have any payments been made to professionals? If yes, attach listing		
including date of payment, amount, and name of payee.		
5. If the answer to question 3 and/or 4 is yes, were all such payments approved		
by the Court?		
6. Have any payments been made to officers, insiders, shareholders, or		
relatives? If yes, attach listing including date, amount, reason for payment, and		
name of payee.		
7. Have all postpetition tax returns been timely filed? If no, provide an		
explanation below.		
8. Are any post petition payroll taxes past due?		
9. Are any post petition State or Federal income taxes past due?		
10. Are any post petition real estate taxes past due?		
11. Are any wages payments past due?		
12. Is the Debtor delinquent in paying any U.S. Trustee fees?		
13. Was there any post-petition borrowing during this reporting period?		
14. Estimated date of filing Plan of Reorganiztion and Disclosure Statement:		
Confirmation of Insurance		
15. Is the estate insured for the replacement cost of assets and for general		
liability?		
16. Is workers' compensation insurance in effect?		
17. Have all current insurance payments been made? Attach copies of all new		
and renewed insurance policies.		
Notes/Explanation		

	Case No
Debtor	Reporting Period

SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

Amounts reported should be per the debtor's books, not the bank statements. The beginning cash should be the ending cash from the prior month or, if this is the first report, the amount should be the balance on the date the petition was filed. The total disbursements listed in the disbursements journal must equal the total disbursement reported on this page.

	BANK ACCOUNTS				
	0 1	D 11	T.	0.1	Total of All
CACH DECD BIBLO OF MONTH	Operational	Payroll	Tax	Other	Accounts
CASH BEGINNING OF MONTH					
RECEIPTS					
CASH SALES					
ACCOUNTS RECEIVABLE, Pre-petition					
ACCOUNTS RECEIVABLE, Post-petition					
LOANS AND ADVANCES					
SALE OF ASSETS					
OTHER (ATTACH LIST)					
TRANSFERS (FROM DIP ACCTS)					
TOTAL RECEIPTS					
DISBURSEMENTS					
NET PAYROLL					
PAYROLL TAXES					
SALES, USE & OTHER TAXES					
INVENTORY PURCHASES					
SECURED/RENTAL/LEASES					
INSURANCE					
ADMINISTRATIVE EXPENSE					
SELLING EXPENSE					
OTHER (ATTACH LIST)					
OWNER DRAW *					
TRANSFERS (TO DIP ACCTS)					
PROFESSIONAL FEES					
U.S. TRUSTEE QUARTERLY FEES					
COURT COSTS					
TOTAL DISBURSEMENTS					
NET CASH FLOW					
(RECEIPTS LESS DISBURSEMENTS)					
CASH - END OF MONTH					

^{*}COMPENSATION TO SOLE PROPRIETORS FOR SERVICES RENDERED TO BANKRUPTCY ESTATE

THE FOLLOWING SECTION MUST BE COMPLETED

DISBURSEMENTS FOR CALCULATING U.S. TRUSTEE QUARTERLY FEES:	
TOTAL DISBURSEMENTS	\$
LESS: TRANSFERS TO DEBTOR IN POSSESSION ACCOUNTS	\$
PLUS: ESTATE DISBURSEMENTS MADE BY OUTSIDE SOURCES (i.e. from escrow accounts)	\$
TOTAL DISBURSEMENTS FOR CALCULATING U.S. TRUSTEE QUARTERLY FEES	\$

	Case No	
Debtor	Reporting Period	

STATEMENT OF OPERATIONS

(Income Statement)

(Income Statement)				
		Cumulative		
	Month	Filing to Date		
REVENUES				
Gross Revenues				
Less: Returns and Allowances				
NET REVENUES				
COST OF GOODS SOLD				
Beginning Inventory				
Add: Purchases				
Add: Cost of Labor and other costs				
Less: Ending Inventory				
Cost of Goods Sold				
GROSS PROFIT				
OPERATING EXPENSES				
Advertising	1			
Auto and Truck Expense	†			
Bad Debts	†			
Contributions				
Employee Benefits Programs	1			
Officer/Insider Compensation*				
Insurance				
Management Fees/Bonuses				
Office Expense				
Pension & Profit-Sharing Plans				
Repairs and Maintenance				
Rent and Lease Expense				
Salaries/Commissions/Fees				
Supplies				
Taxes - Payroll				
Taxes - Real Estate				
Taxes - Other				
Travel and Entertainment				
Utilities				
Other Expenses (attach schedule)				
Depreciation/Depletion/Amortization				
Net Profit(Loss) Before Other Income & Expenses				
Other Income (attach schedule)				
Other Expense (attach schedule)				
NET PROFIT (LOSS) Before Reorganization Items				
REORGANIZATION ITEMS	<u> </u>			
Professional Fees	T	1		
U.S. Trustee Quarterly Fees	+			
Interest Earned on Accumulated Cash from Chapter 11	+			
Gain(Loss) from Sale of Equipment	+			
Other Reorganization Expenses (attach schedule)	+			
Total Reorganization Expenses Total Reorganization Expenses	+			
Income Taxes	+			
	+			
NET PROFIT(LOSS)				

	Case No	
Debtor	Reporting Period	
	BALANCE SHEET	

	BOOK VALUE AT END OF	BOOK VALUE ON
ASSETS	CURRENT REPORTING MONTH	PETITION DATE
CURRENT ASSETS	COMMENT REPORTED SHOWING	TETTION BITTE
Unrestricted Cash and Equivalents		
Restricted Cash and Cash Equivalents		
Accounts Receivable (Net)		
Notes Receivable		
Inventories		
Prepaid Expenses and Professional Retainers		
Other Current Assets (attach schedule)		
TOTAL CURRENT ASSETS		
PROPERTY AND EQUIPMENT		
Real Property and Improvements		
Machinery and Equipment		
Furniture, Fixtures and Office Equipment		
Leasehold Improvements		
Vehicles		
Less Accumulated Depreciation		
TOTAL PROPERTY & EQUIPMENT		
OTHER ASSETS		
Loans to Insiders		
Other Assets (attach schedule)		
TOTAL OTHER ASSETS		
TOTAL ASSETS		
LIABILITIES (Post-Petition)		
LIABILITIES (Post-Petition) Accounts Payable		
, ,		
Accounts Payable		
Accounts Payable Taxes Payable		
Accounts Payable Taxes Payable Wages Payable		
Accounts Payable Taxes Payable Wages Payable Notes Payable		
Accounts Payable Taxes Payable Wages Payable Notes Payable Rent / Leases - Building/Equipment		
Accounts Payable Taxes Payable Wages Payable Notes Payable Rent / Leases - Building/Equipment Secured Debt / Adequate Protection Payments Professional Fees Amounts Due to Insiders		
Accounts Payable Taxes Payable Wages Payable Notes Payable Rent / Leases - Building/Equipment Secured Debt / Adequate Protection Payments Professional Fees Amounts Due to Insiders Other Postpetition Liabilities (attach schedule)		
Accounts Payable Taxes Payable Wages Payable Notes Payable Rent / Leases - Building/Equipment Secured Debt / Adequate Protection Payments Professional Fees Amounts Due to Insiders		
Accounts Payable Taxes Payable Wages Payable Notes Payable Rent / Leases - Building/Equipment Secured Debt / Adequate Protection Payments Professional Fees Amounts Due to Insiders Other Postpetition Liabilities (attach schedule)		
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Accounts Payable Taxes Payable Wages Payable Notes Payable Rent / Leases - Building/Equipment Secured Debt / Adequate Protection Payments Professional Fees Amounts Due to Insiders Other Postpetition Liabilities (attach schedule) TOTAL POST-PETITION LIABILITIES LIABILITIES (Pre-Petition) Secured Debt Priority Debt		
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Accounts Payable Taxes Payable Wages Payable Notes Payable Rent / Leases - Building/Equipment Secured Debt / Adequate Protection Payments Professional Fees Amounts Due to Insiders Other Postpetition Liabilities (attach schedule) TOTAL POST-PETITION LIABILITIES LIABILITIES (Pre-Petition) Secured Debt Priority Debt Unsecured Debt TOTAL PRE-PETITION LIABILITIES TOTAL LIABILITIES OWNER EQUITY		
Accounts Payable Taxes Payable Wages Payable Notes Payable Rent / Leases - Building/Equipment Secured Debt / Adequate Protection Payments Professional Fees Amounts Due to Insiders Other Postpetition Liabilities (attach schedule) TOTAL POST-PETITION LIABILITIES LIABILITIES (Pre-Petition) Secured Debt Priority Debt Unsecured Debt TOTAL PRE-PETITION LIABILITIES TOTAL LIABILITIES OWNER EQUITY Capital Stock and Additional Paid-in Captial		
Accounts Payable Taxes Payable Wages Payable Notes Payable Rent / Leases - Building/Equipment Secured Debt / Adequate Protection Payments Professional Fees Amounts Due to Insiders Other Postpetition Liabilities (attach schedule) TOTAL POST-PETITION LIABILITIES LIABILITIES (Pre-Petition) Secured Debt Priority Debt Unsecured Debt TOTAL PRE-PETITION LIABILITIES TOTAL LIABILITIES OWNER EQUITY Capital Stock and Additional Paid-in Captial Owner's (or Partners) Capital ccount Retained Earnings - Postpetition		
Accounts Payable Taxes Payable Wages Payable Notes Payable Rent / Leases - Building/Equipment Secured Debt / Adequate Protection Payments Professional Fees Amounts Due to Insiders Other Postpetition Liabilities (attach schedule) TOTAL POST-PETITION LIABILITIES LIABILITIES (Pre-Petition) Secured Debt Priority Debt Unsecured Debt TOTAL PRE-PETITION LIABILITIES TOTAL LIABILITIES OWNER EQUITY Capital Stock and Additional Paid-in Captial Owner's (or Partners) Capital ccount Retained Earnings - Pre-Petition		

Debtor			Case No. Reporting Period		
The beginning tax liability should be the ending liability f		OST-PETITION T h or, if this is the firs		ould be zero.	
	Beginning Tax Liability	Amount Withheld or Accrued	Amount Paid	Date Paid	Ending Tax Liability
Federal					
Employee income tax withheld					
Employee FICA taxes					
FICA-Employer					
Unemployment taxes					
Income tax					
Other:					
Total Federal Taxes					
State and Local					
Income Tax Withholding					
Sales and Use					
Excise					
Unemployment					
Real Property					
Personal Property					
Other:					
Total State and Local					
Total Taxes					
SUN	MMARY OF UNP	AID POST-PETITI	ION DEBTS		
	0.20		Number of Days Past I		T ()
Accounts Payable	0-30	31-60	61-90	Over 90	Total
Wages Payable					
Rent/Leases-Building					
Rent/Leases-Equipment					
Secured Debt/Adequate Protection Payments					
Professional Fees					
Amounts Due to Insiders					
Withholding for Employee Healthcare					
Premiums, Pensions & Other Benefits					
Other:					
Total Postpetition Debts					
Explain how and when the Debtor intends to pay any	past-due nost-neti	tion debts.			

Debtor Case No. Reporting Period			
Debtor Reporting Period		Case No.	
	Debtor	Reporting Period	

ACCOUNTS RECEIVABLE RECONCILIATION AND AGING

ACCOUNTS RECEIVABLE RECONCILIATION (Pre- & Post- Petition)	Petition Date Scheduled Amount	Current Month
Accounts Receivable Beginning Balance		
Plus: Billings During the Month		
Less: Collections During the Month		
Adjustments or WriteOffs*		
Accounts Receivable Ending Balance**		

ACCOUNTS RECEIVABLE AGING	Current Month
0 - 30 Days	
31 - 60 Days	
61 - 90 Days	
Over 90 Days	
Total Accounts Receivable**	
Amount considered uncollectible (Bad Debt)	
Accounts Receivable (Net)	

^{*} Attach explanation of any adjustment or writeoff.

^{**} The "current month" of these two lines must equal.

Debtor			Case No. Reporting Period	
	Supporti	ng Schedules and D	Disclosures	
POST-PETITION STA	TUS OF SECURED N	NOTES, LEASES, AN	ND ADEQUATE PROT	TECTION PAYMENTS
Name of Creditor	Scheduled Monthly Payment Due	Amount Paid During Month	Total Unpaid Post- Petition	Total Number of Post- Petition Payments in Arrears
		firmation of Insu		
TYPE of POLICY an	nd INSURANCE C	CARRIER	Period of (Coverage
Describe Pertinent De			ng this Reporting Pe	,

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